

## ABSTRACT OF THE DISCLOSURE

A method of manufacturing a surface acoustic wave element includes the steps of providing a piezoelectric body having an interdigital transducer, where the interdigital transducer is made of a metal having a higher density than the piezoelectric body, and performing ion bombardment of the interdigital transducer and the piezoelectric body simultaneously so as to reduce the thickness of the interdigital transducer and the piezoelectric body.

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